IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

WEDNESDAY, THE 6TH DECEMBER 2006 / 15TH AGRAHAYANA 1928

WP(C).No. 32382 of 2006(E)

PETITIONER:

1. KERALA WATER AUTHORITY,
   REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN,
   THIRUVANANTHAPURAM.

2. THE EXECUTIVE ENGINEER,
   KERALA WATER AUTHORITY, P.H. DIVISION, EDAPAL,
   P.O. SUKAPURAM, PONNANI, MALAPPURAM.

BY ADV. SMT.AMBIKA DEVI, SC, KWA

RESPONDENTS:

1. SALES TAX OFFICER (COMMERCIAL),
   WORKS AND CONTRACT AND LUXURY TAX, MALAPPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, ERNAKULAM.

3. THE DEPUTY TAHSILDAR (R.R),
   TALUK OFFICE, PONNANI, MALAPPURAM DISTRICT.

4. THE TAHSILDAR (R.R),
   TALUK OFFICE, PONNANI, MALAPPURAM DIST.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/12/2006 WITH W.P.C.NO.32338 OF 2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B. RADHAKRISHNAN, J

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W.P.C.Nos. 32382 & 32338 Of 2006

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Dated this the 6th day of December, 2006.

JUDGMENT

It is unfortunate that the petitioner, a statutory authority, dealing with public funds did not choose to file objections to the assessment notices issued under the KGST Act, leading to the issuance of assessment orders. The appeals preferred by it do not reflect that the necessary documents to sustain its case have been produced before the appellate authority.

2. In the aforesaid circumstances, it is directed that competent among the respondents will take up the appeal, consider and dispose of the same, in accordance with law, at the earliest, at any rate, within a period of three months from the date of receipt of a copy of this judgment. If the petitioner produces necessary documents in support of its case, well in time, that would also be considered. Enforcement of recovery on the basis of Ext.P2 assessment order will stand suspended until then.

These writ petitions are disposed of as above.

THOTTATHIL B. RADHAKRISHNAN,
JUDGE.

SJ